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A combined artillery division under YIM Yen-ch'iang (殷映疆) was scheduled to leave late in July for Mukden with a tank unit of 40 Japanese medium and small tanks and an infantry unit of 18,000 men. The division comprises the 1,2 and 3 Independent Artillery Regiments. The 3 Independent Artillery Regiment,* which is mostly composed of Japanese prisoners of war, is called the "ever conquering artillery" by LIN Piao.

2. On 8 July about 12,000 men of the 15 Army Group from Shaho (112-49, 23-59) and Huangpu (113-24, 23-05) left Canton by rail for the north.
3. Between 5 and 7 July, 8,000 men of the 131, 132 and 135 Divisions, 4 Field Army, left Chungshan for Canton, where they are awaiting transportation north.
4. On the morning of 15 July, 4,000 men of the 146 Division, 48 Army,** moved from Canton to Hengyang. On 16 July, 6,000 men of the 134 Division, 45 Army, commanded by LIU Chung (廖 冲), which had moved from Boca Tigris (113-41, 22-49) to Canton, left for Hankow.
5. On 16 July, 30 Japanese gunners, commanded by YANAGIDA Tomitaro (柳田 徳太郎)*** of the field artillery detachment of the 43 Army, left Canton for Hankow en route to Mukden. Six thousand men of the 152 Division, 50 Army,**** who moved from Chiangmen (113-06, 22-34) and are en route to Hankow, were ordered to travel by night.
6. On 17 July, 5,000 men of the 140 Division, 46 Army,***** and 12 armored vehicles moved from Tachou (111-19, 23-28) to Canton and are awaiting orders to go north. Three thousand men of the 121 Division, 41 Army, commanded by

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LI Han-pi, moved from Huiyang (114-26, 23-05) to Canton en route north.

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25X1C ** Comment. According to information available to this office,
the 146 Division is subordinate to the 49 Army.

25X1C **** Comment. According to information available to this office,
the 152 Division is subordinate to the 51 Army.

25X1C **** Comment. According to information available to this office,
the 140 Division is subordinate to the 47 Army.